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Table 1

BALANCE SHEET ACCOUNTS-ASSETS

CURRENT ASSETS

1001 Petty Cash

1010 Cash in Bank

1010-1	-	General Account
1010-2	-	Payroll account
1010-3	-	Savings account
1010-4	-	Imprest cash funds
1010-5	-	Certificates of deposit
1010-6	-	Money market
1010-7	-	Resident funds

These cash accounts represent the amount of cash deposited in banks or financial institutions.

1030 Accounts Receivable

1030-1	-	Private
1030-2	-	Medicare
1030-3	-	Medicaid
1030-4	-	Other Payors

The balances in these accounts represent the amounts due the LTCF for services delivered and/or supplies sold.

1040 Allowance for Uncollectible Accounts Receivable

This account represents the estimated amount of uncollectible receivables.

1050 Notes Receivable

This account represents notes receivable due on demand, or that portion of notes due within twelve (12) months of the balance sheet date.

1060 Allowance for Uncollectible Notes Receivable

This account represents the estimated amount of uncollectible notes receivables.

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1070 Other Receivables

1070-1	-	Employees
1070-2	-	Sundry

1080 Cost Settlements

1080-1	-	Medicare
1082-2	-	Medicaid
1080-2	-	<u>MEDICAID</u>

These accounts represent amounts due provider ~~form~~ FROM current or prior unsettled cost reporting periods.

1090 Inventories

1090-1	-	Medical and program supplies
1090-2	-	Dietary
1090-3	-	Gift shop
1090-4	-	Housekeeping supplies
1090-5	-	Laundry and linen
1090-6	-	Maintenance

These accounts represent the cost of unused LTCF supplies.

1100 Prepaid Expenses

1100-1	-	Insurance
1100-2	-	Interest
1100-3	-	Rent
1100-4	-	Pension plan
1100-5	-	Service contract
1100-6	-	Taxes
1100-7	-	Other

These accounts represent payments for costs which will be charged to future accounting periods.

1110 Short - Term Investments

1110-1	-	U.S. Government securities
1110-2	-	Marketable securities
1010-3	-	Other
1110-3	-	<u>OTHER</u>

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1120 Special Expenses

- 1120-1 - Telephone systems
- 1120-2 - Prior authorized medical equipment

Unamortized cost of telephone systems and prior authorized medical equipment. Amortized cost of telephone systems acquired before 12/1/92, if the costs were reported as administrative and general on the facility's cost report for the period ending 12/31/92, should be reported in account 7225. Amortized cost of prior authorized medical equipment should be reported in account 6010.

1200 Property, Plant and Equipment
[All ICFs-MR need only use groups (A) and (C).]

Nursing facilities that did not change ownership on or after 7/01/93 need only use groups (A) and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), ~~(B)~~, and (C).

- (A) 1200-1 - Land
- 1200-2 - Land improvements
- 1200-3 - Building and building improvements
- 1200-4 - Equipment
- 1200-5 - Transportation equipment
- ~~1200-6~~ - Leasehold improvements
- 1200-7 - Financing cost - cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.:

- (B) NFs that changed provider agreement on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1200-8 - Land acquired on or after 7/01/93 through a change of provider agreement
- 1200-9 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement:
- 1200-10 - Equipment acquired on or after 7/01/93 through a change of provider agreement

- (C) (Assets under capital lease)

- 1200-18 - Assets under capital lease - prior to 5/27/92
- 1200-19 - Assets under capital lease - on or after 5/27/92

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1250 Accumulated depreciation and amortization-prop., plant, equip.
[All ICFs-MR need only use groups (A) and (C).]

Nursing facilities that did not change ownership on or after 7/01/93 need only use groups (A) and (C). Nursing facilities that did change provider agreement on or after 7/01/93 use groups (A), (B), and (C).

- (A)
- 1250-1 - Land improvements
 - 1250-2 - Building and building improvements
 - 1250-3 - Equipment
 - 1250-4 - Transportation equipment
 - 1250-5 - Leasehold improvements
 - 1250-6 - Financing cost-cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) NFs that changed provider agreements on or after 7/01/93 use this group to report assets acquired through a change of provider agreement on or after 7/01/93.

- 1250-7 - Building and building improvements acquired on or after 7/01/93 through a change of provider agreement
- 1250-8 - Equipment acquired on or after 7/01/93 through a change of provider agreement

(C) (Assets under capital lease)

- 1250-15 - Assets under capital lease - prior to 5/27/92
- 1250-16 - Assets under capital lease - on or after 5/27/92

1300 Renovations-as defined in section 5111.25 of the Revised Code.
[All NFs AND ICFs-MR need only use groups (A) and (B).]

- (A)
- 1300-1 - Building and building improvements
 - 1300-2 - Equipment
 - 1300-3 - Leasehold improvements
 - 1300-4 - Financing Cost - cost of issuing bonds, underwriting fees, closing cost, mortgage points, etc.

(B) (Assets under capital lease)

- 1300-9 - Assets under capital lease - prior to 5/27/92
- 1300-10 - Assets under capital lease - on or after 5/27/92

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1350 Accumulated depreciation and amortization - renovations
[All NFS NFS AND ICFs-MR need only use groups (A) and (B).]

- (A) 1350-1 - Building and building improvements
- 1350-2 - Equipment
- 1350-3 - Leasehold ~~improvements~~ IMPROVEMENTS
- 1350-4 - Financing cost - cost of issuing bonds, underwriting fees, closing costs, mortgage points, etc.

(B) (Assets under capital lease)

- 1350-9 - Assets under capital lease - prior to 5/27/92
- 1350-10 - Assets under capital lease - on or after 5/27/92

OTHER ASSETS

1400 Non-Current Investments

- 1400-1 - Certificates of deposit
- 1400-2 - U.S. Government securities
- 1400-3 - Bank savings account
- 1400-4 - Marketable securities
- 1400-5 - Cash surrender value of insurance
- 1400-6 - Replacement reserve
- 1400-7 - Funded depreciation

1410 Deposits

- 1410-1 - Workers' compensation
- 1410-2 - Leases
- 1410-3 - Other

1420 Due From Owners/Officers

- 1420-1 - Officers
- 1420-2 - Owners

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1430 Deferred Charges and Other Assets

1430-1	-	Escrow accounts
1430-2	-	Deferred loan costs and finance charges except property, plant and equipment
1430-3	-	Organization expenses
1430-4	-	Goodwill
1430-5	-	Start-up costs

1440 Notes Receivable - Long Term

This account represents notes receivable or portion thereof due more than twelve (12) months from balance sheet date.

Table 2

BALANCE SHEET ACCOUNTS - LIABILITIES

CURRENT LIABILITIES

2010 Accounts Payable

2010-1	-	Trade
2010-2	-	Resident deposits-private
2010-3	-	Resident funds

These accounts represent amounts due to vendors, creditors, and residents for services and supplies purchased, which are payable within one (1) year of the balance sheet date.

2020 Cost Settlements

2020-1	-	Medicare
2020-2	-	Medicaid

These accounts represent amounts due to medicare or medicaid from current or prior unsettled cost reporting periods.

2030 Notes Payable

2030-1	-	Notes payable - vendors
2030-2	-	Notes payable - bank
2030-3	-	Notes payable - other

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These accounts represent amounts due vendors and banks, evidenced by promissory notes, payable on demand, or due within one year of the balance sheet date.

2040 Current Portion of Long Term Debt

This account represents the principal of notes, loans, mortgages, capital lease obligations or bonds due within twelve (12) months of the balance sheet date.

2050 Accrued Compensation

2050-1	-	Salaries and wages
2050-2	-	Vacations
2050-3	-	Sick leave
2050-4	-	Bonuses
2050-5	-	Pensions - retirements plans
2050-6	-	Profit sharing plans

2060 Payroll Related Withholding and Liabilities

2060-1	-	Federal income
2060-2	-	FICA
2060-3	-	State
2060-4	-	Local income
2060-5	-	Employer's portion of FICA/medicare taxes or PERS
2060-6	-	Group insurance premium
2060-7	-	State unemployment taxes
2060-8	-	Federal unemployment taxes
2060-9	-	Worker's compensation
2060-10	-	Union dues

2080 Taxes Payable

2080-1	-	Real estate
2080-2	-	Personal property
2080-3	-	Federal income tax
2080-4	-	State income tax/franchise tax
2080-5	-	Local income tax
2080-6	-	Sales taxes
2080-7	-	Other taxes

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2090 Other Liabilities

2090-1	-	Accrued interest
2090-2	-	Dividends payable
2090-3	-	Other
2090-4	-	Franchise permit fee

LONG TERM LIABILITIES

2410 Long Term Debt

2410-1	-	Mortgages
2410-2	-	Bonds
2410-3	-	Notes payable
2410-4	-	Construction loans
2410-5	-	Capital lease obligations
2410-6	-	Life insurance policy loan

These accounts reflect liabilities that have maturity dates extending beyond one (1) year after the balance sheet date.

2420 Related Party Loans - Interest allowable under medicare guidelines.

2430 Related Party Loans - Interest non-allowable under medicare guidelines.

2440 Non-Interest Bearing Loans From Owners - See the "Health Care Financing Administration (HCFA) Publication 15-1", Section 1210, previously entitled "HIM 15, Health Insurance Manual."

2450 Deferred Liabilities

2450-1	-	Revenue
2450-2	-	Federal income taxes
2450-3	-	State income taxes
2450-4	-	Local income taxes

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Table 3

BALANCE SHEET ACCOUNT-CAPITAL

This account represents the difference between total assets and total liabilities for the reporting entity. This account includes capital of for-profit entities and not-for-profit entities (fund balance). It also represents the net effect of all the transactions within account balances, including but not limited to contributions, distributions, transfers between funds and current year profit or loss. In addition, it represents capital stock and associated accounts.

3000 Capital

Table 4

REVENUE ACCOUNTSROUTINE SERVICE REVENUES

5010 Room and Board - Private
5011 Room and Board - Medicare
5012 Room and Board - Medicaid
5013 Room and Board - Veterans
5014 Room and Board - Other

ANCILLARY SERVICE REVENUES

5020 Physical Therapy
5030 Occupational Therapy
5040 Speech Therapy
5050 Audiology Therapy
5060 Respiratory Therapy
5070 Medical Supplies - Medicare

Items which are billable to medicare regardless of payor type.

5070-1	-	Medicare B-Medicaid
5070-2	-	Medicare B-Other
5070-3	-	Private
5070-4	-	Medicare A
5070-5	-	Veterans
5070-6	-	Other
5070-7	-	Medicaid

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5080 Medical Supplies -Routine
Medicaid allowable supplies which are not billable to medicare regardless of payor type.

5090 Medical Minor Equipment - Medicare
Items which are billable to medicare regardless of payor type.

5090-1	-	Medicare B- Medicaid
5090-2	-	Medicare B- Other
5090-3	-	Private
5090-4	-	Medicare A
5090-5	-	Veterans
5090-6	-	Other
5090-7	-	Medicaid

5100 Medical Minor Equipment - Routine
Medicaid allowable equipment which are not billable to medicare regardless of payor type.

5110 Enteral Nutrition Therapy - Medicare
Items which are billable to medicare regardless of payor type.

5110-1	-	Medicare B- Medicaid
5110-2	-	Medicare B- Other
5110-3	-	Private
5110-4	-	Medicare A
5110-5	-	Veterans
5110-6	-	Other
5110-7	-	Medicaid

5120 Enteral Nutrition Therapy - Routine
Medicaid allowable enterals which are not billable to medicare regardless of payor type.

5130 Habilitation Supplies

5140 Incontinence Supply

5150 Personal Care

5160 Laundry Service - Routine

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OTHER SERVICE REVENUES

These accounts represent other charges for services as well as for certain services not covered by the medicaid program.

5310	Dry Cleaning Service
5320	Communications
5330	Meals
5340	Barber and Beauty
5350	Personal Purchases - Residents
5360	Radiology
5370	Laboratory
5380	Oxygen
5390	Legend Drugs
5400	Other, Specify

NON-OPERATING REVENUES

5510	Management Services
5520	Cash Discounts
5530	Rebates and Refunds
5540	Gift Shop
5550	Vending Machine Revenues
5555	Vending Machine Commissions
5560	Rental-Space
5570	Rental-Equipment
5580	Rental-Other
5590	Interest Income - Working Capital
5600	Interest Income - Restricted Funds
5610	Interest Income - Funded Depreciation
5620	Interest Income - Related Party Revenue
5625	Interest Income - Contributions
5630	Endowments
5640	Gain/Loss on Disposal of Assets
5650	Gain/Loss on Sale of Investments
5660	Nurse Aide Training Program Revenue
5670	Unrestricted Contributions

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DEDUCTIONS FROM REVENUES

- 5710 Contractual Allowance - Medicare
- 5720 Contractual Allowance - Medicaid
- 5730 Contractual Allowance - Other

A single account which is the sum of 5710, 5720 and 5730 can be maintained by those LTCFs that do not record contractual allowances by payment source. Detail supporting this single account must be available.

- 5740 Charity Allowance

Table 5

OTHER PROTECTED COST

MEDICAL SUPPLIES

Medical supplies - items which are, disposable, or have a limited life expectancy, including but not limited to: atomizers and nebulizers, catheters, adhesive backed foam pads, eye shields, hypodermic syringes and needles. Routine nursing supplies such as; isopropyl alcohol; analgesic rubs; antiseptics; cotton balls and applicators; elastic support stockings; dressings (adhesive pads, abdominal pads, gauze pads and rolls, eye pads, stockinette; enema administration apparatus and enemas; hydrogen peroxide; glycerin swabs; lubricating jellies (~~VASELINE~~ VASELINE, KY Jelly, etc.); plastic or adhesive bandages (e.g. Band-Aids); medical tape; tongue depressors; tracheotomy care sets and suction catheters; tube feeding sets and component supplies; over the counter drugs, etc. (excludes incontinence supplies, enterals, and all items that are directly billed by supplier to medicare and medicaid).

For those facilities participating in medicaid and not in medicare, all medical supplies are to be classified in account 6001. For those facilities participating in both the medicare and medicaid programs, medical supplies must be categorized and classified as follows:

- 6000 Medical Supplies Billable to Medicare - Medical supplies for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6001 Medical Supplies Non-Billable to Medicare - Medical supplies for facilities not participating in medicare, as well as medical supplies for facilities which are not billable to medicare regardless of payor type.
- 6003 Oxygen - Oxygen defined as emergency stand-by oxygen only, all other oxygen should be directly billed by supplier to medicaid.

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MEDICAL MINOR EQUIPMENT

Medical minor equipment limited to: enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the facility asset capitalization policy and is not included in this group should be reported in minor equipment, account 7350.

For those facilities participating in medicaid and not in medicare, all medical minor equipment should be classified in account 6006. For those facilities participating in both the medicare and medicaid programs, medical minor equipment must be categorized and classified as follows:

- 6005 Medical Minor Equipment Billable to Medicare - Medical minor equipment for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6006 Medical Minor Equipment Non-Billable to Medicare - Medical minor equipment for facilities not participating in medicare, as well as medical minor equipment for facilities which are not billable to medicare regardless of payor type.

PRIOR - AUTHORIZED MEDICAL EQUIPMENT

Equipment authorized and purchased prior to July 1, 1993.

- 6010 Prior Authorized Medical Equipment - Amortized or lease expenses of prior authorized ~~specialized~~ medical equipment. Provider must have received an approval letter from ~~ODHS~~ (ODJFS), division of long term care, before expenses can be reported. A copy of the approval letter must be sent with the cost report. Examples-include but are not limited to: ventilators (all types), enteral feeding pumps, IV infusion pumps, oxygen concentrators, decubitus care beds, miscellaneous request items in LTCFs (not listed on the formulary), and LTCF requests for prior-authorization for facility purchases).

UTILITY EXPENSES

- 6020 Heat, Light, Power - Services provided to furnish heat, light and power. (This account does not include costs associated with on-site salaries or maintenance of heat, light, power).
- 6030 Water and Sewage - Services provided to furnish water and sewage treatment for facilities without on-site water and sewage plants. For facilities which have on-site water and sewer plants this account includes the costs associated with the maintenance and repair of such operations, including the EPA test. The supplies are limited to: expendable water and sewage treatment and water softener supplies, which are used on the water and sewer system.

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Table 5 cont.

6030.1 - Water and sewage salary
6030.2 - Water and sewage other

6040 Trash and Refuse Removal - Services provided to furnish trash and refuse removal, including grease trap removal fees. (This excludes housekeeping items such as trash bags.)

6050 Hazardous Medical Waste Collection - Contract services provided to furnish hazardous waste collection bags, containers and removal service.

PAYROLL TAXES, FRINGE BENEFITS, & STAFF DEVELOPMENT

6054 Payroll Taxes - Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

6055 Workers Compensation - Other protected premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6 (excludes purchased nursing).

6056 Employee Fringe Benefits - Other protected fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).

6057 EAP Administrator - An individual who performs the duties of the employee assistance program for other protected personnel.

6057.1 - EAP administrator other protected salary
6057.2 - EAP administrator other protected contract

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6058 Self Funded Program Administrator - An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected).

6058.1 - Self funded admin. Other protected salary
6058.2 - Self funded admin. Other protected contract

6059 Staff Development - Other protected continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with other protected personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

6059.1 - Staff development other protected salary
6059.2 - Staff development other protected ~~other~~ CONTRACT

PROPERTY TAXES

6060 Real Estate Taxes - Real property tax expense incurred by the provider.

6070 Personal Property Taxes - Personal property tax expense incurred by the provider.

6080 Franchise Tax - Allowable portion of franchise tax as defined in Section 2122.4, of the "HCFA Publication 15-1."

GOVERNMENT MANDATED ASSESSMENTS OR FEES

6090 Government Mandated Assessments or Fees - With the exception of the franchise permit fee incurred by the provider.

6091 Franchise Permit Fee - Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the ~~Ohio department of human services (ODHS)~~ OHIO DEPARTMENT OF JOB AND FAMILY SERVICES (ODJFS) to nursing facilities (NFs), and intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to rule 5101:3-3-492 of the Administrative Code, as calculated by rule 5101:3-3-493 of the Administrative Code for NFs, and rule 5101:3-3-822 of the Administrative Code for ICFs-MR, and as exempted by rule 5101:3-3-494 of the Administrative Code.

Franchise taxes are to be reported in account 6080, Franchise Tax.

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HOME OFFICE COSTS

- 6095 Home Office Costs/Other Protected - Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to; utilities; real estate taxes; personal property tax; and franchise tax, and are allocated to the facility in accordance with "HCFA Publication 15-1," Section 2150 thru 2150.3, "Home Office Costs".

Table 6

DIRECT CARE COST CENTER

These accounts include costs that are specified and represent expenses related to the delivery of nursing and habilitation/rehabilitation services. The term "licensed" refers to state of Ohio licensure.

Each account may be used by both nursing facilities (NFs) and intermediate care facilities for the mentally retarded (ICFs-MR), unless the account is specifically addressed to (NFs) or (ICFs-MR).

NURSING AND HABILITATION/REHABILITATION

- 6100 Medical Director - A physician licensed under state law to practice medicine, that is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.

6100.1 - Medical director salary
6100.2 - Medical director contract

- 6105 Director of Nursing - A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing. ICFs-MR are not required to have a full-time director of nursing).

6105.1 - Director of nursing salary
6105.2 - Director of nursing contract

- 6110 RN Charge Nurse - A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6110.1 - RN charge nurse salary
6110.2 - RN charge nurse contract

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6115 LPN Charge Nurse - A licensed practical (vocational) nurse designated by the director of nursing who IS responsible for the supervision of the nursing activities in the facility.

6115.1 - LPN charge nurse salary
6115.2 - LPN charge nurse contract

6120 Registered Nurse - Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).

6120.1 - Registered nurse salary
6120.2 - Registered nurse ~~contract~~ CONTRACT

6125 Licensed Practical Nurse - Salary of licensed practical nurses providing direct nursing care to resident. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).

6125.1 - Licensed practical nurse salary
6125.2 - Licensed practical nurse contract

6130 Nurse Aides - Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties).

6135 Activity Director - A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.

6135.1 - Activity director salary
6135.2 - Activity director contract

6140 Activity Staff - Personnel providing services related to the activity program.

6140.1 - Activity personnel salary
6140.2 - Activity personnel contract

6145 Recreational Therapist for NFs - A professional, as required by the code of federal regulations, who oversees and is responsible for the recreational program.

6145.1 - Recreational therapist salary
6145.2 - ~~Recreation~~ RECREATIONAL therapist contract

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6150 Program Specialist for ICFs-MR - Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.

6150.1 - Program specialist salary
6150.2 - Program specialist contract

6155 Program Director - An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement the active treatment or specialized service program defined by each resident's individual program plan; works directly with residents and with paraprofessional, nonprofessional and other professional program staff who work with residents.

6155.1 - Program ~~directory~~ DIRECTOR salary
6155.2 - Program director contract

6160 Habilitation Supervisor for NFs - Supervisor responsible for the delivery of services to residents with ~~metal~~ MENTAL retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.

6160.1 - Habilitation supervisor salary
6160.2 - Habilitation supervisor contract

6165 Habilitation Supervisor for ICFs-MR - Supervisor with experience, training and background in habilitation.

6165.1 - Habilitation supervisor salary
6165.2 - Habilitation supervisor contract

6170 Habilitation Staff - Personnel trained in habilitation who provide habilitation services.

6170.1 - Habilitation staff salary
6170.2 - Habilitation staff contract

6175 Psychologist - A professional licensed under state law to practice psychology.

6175.1 - Psychologist salary
6175.2 - Psychologist contract

6180 Psychology Assistant - An individual trained in psychology to assist the psychologist.

6180.1 - Psychology assistant salary
6180.2 - Psychology assistant contract

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6185 Respiratory Therapist - A professional licensed under state law to render respiratory care.

6185.1	-	Respiratory therapist salary
6285.2	-	Respiratory therapist contract
6185.2	-	<u>RESPIRATORY THERAPIST CONTRACT</u>

6190 Social Work/Counseling - A professional licensed under state law to practice social work or counseling.

6190.1	-	Social work/counseling salary
6190.2	-	Social work/counseling contract

6195 Social Services/Pastoral Care - Personnel providing social services and/or pastoral services.

6195.1	-	Social services/pastoral care salary
6195.2	-	Social services/pastoral care contract

6200 Qualified Mental Retardation Professional - A professional with at least one year of experience working directly with persons with mental retardation or other developmental disabilities; and is one to the following:

- (i) A doctor of medicine or osteopathy
- (ii) A registered nurse
- (iii) An individual who holds at least a bachelor's degree in a professional category specified in CFR 42, Section 483.430, Paragraph (b)(5).

For QMRPs functioning as a QMRP and an administrator in an ICF-MR, report only the portion related to the cost of a QMRP.

6200.1	-	QMRP salary
6200.2	-	QMRP contract

6205 Quality Assurance - Individuals providing the quality assurance functions in the facility, as overseen by the committee established under CFR 42, Section 483.75 (O). (Supplies are included in program supplies). This account includes costs previously reported as utilization review personnel.

For NFs located in the city of Cincinnati, this account includes the minimum hour requirement for physical therapist to comply with Cincinnati Municipal Code Chapter 847, Section 847-17 "Personnel Requirements".

6205.1	-	Quality assurance salary
6205.2	-	Quality assurance contract

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6210 Consulting and Management Fees - Direct care consulting fees paid to a separate entity which serves in an advisory capacity for direct care functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the functions of the facility and are in addition to services covered by the current facility staffing patterns.

6220 Other Direct Care Medical Services - Direct care medical services not previously listed.

6220.1	-	Other direct care salary
6220.2	-	Other direct care contract

HOME OFFICE COSTS

6230 Home Office Costs/Direct Care-Direct care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to home office personnel functioning in place of the facility personnel in the nursing and habilitation/rehabilitation costs as specified in the direct care cost center, and are allocated to the facility in accordance with "HCFA Publication 15-1," Sections 2150 through 2150.3, "Home Office Costs".

6230.1	-	Home office/direct care salary
6230.2	-	Home office/direct care other

PURCHASED NURSING SERVICES

Expenses incurred by the facility to a nursing pool agency for temporary direct care personnel.

6300 Registered Nurse Purchased Nursing-Registered nurses providing direct nursing care to residents.

6310 Licensed Practical Nurse Purchased Nursing - Licensed practical nurses providing direct nursing care to residents.

6320 Nurse Aides Purchased Nursing-Individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. (Excludes housekeeping and laundry duties).

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NURSING FACILITIES ONLY

NURSE AIDE TRAINING

These costs as described in the Ohio Revised Code Chapter 3721. are for nursing facilities only.

- 6400 In-House Trainer Wages - This account includes and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, salaries and wage expense for the primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with Chapter 3721. ~~Of~~ OF the Revised Code.
- 6410 Classroom Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to section 3721.29 of the Revised Code, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.
- 6420 Clinical Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to section 3721.29 of the Revised Code. Include only those wages paid for your own facility staff.
- 6430 Books and Supplies - This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks, reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc. (Mannequins will only be considered in their entirety and are subject to the capitalization policy ~~state~~ STATED in the capital cost center, paragraph A).
- 6440 Transportation - This account is limited to the mileage allowance, e.g., using the individual's own vehicle, paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests. This account does not include expense incurred for the use of a facility's own vehicle.
- 6450 Tuition Payments - This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code, excluding payments to other nursing facilities.

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